

### Sample Coding for Repair/Renovation Expenditures (Minor Capital):

**Definition:** This fund is used to account for the accumulation of resources for minor capital projects, such as roof replacements. This fund should not be used to account for the construction of new facilities or additions to existing facilities. This fund is used to account for Revolving Renovation Fund loans, other than loans for Priority III Learning Space Upgrades, and the outlay of these loans; principal payments on these loans should be included under Fund 100.

**NOTE:** projects should be classified as either an improvement project or a renovation project as defined below.

#### Sample coding for Capital Enhancement and Improvement

**Definition:**

*Those activities having to do with additions or alterations to existing plant assets that add to, as opposed to restore, the value of the base asset or create a new asset. Many of these projects and expenses are made to enhance educational programs. For*

	Fund	Program	Function	Object	Cost Center	Description
Elementary K-8	4000	0000	2680	1180	010-190	Regular salaries (for work done by current employees)
	4000	0000	2680	2080	010-190	Regular benefits, excluding retirement
	4000	0000	2680	2380	010-190	Regular retirement
	4000	0000	2680	3000	010-190	Purchased Professional/Technical Services
	4000	0000	2680	3400	010-190	Contracted services
	4000	0000	2680	4000	010-190	Purchased Property Services
	4000	0000	2680	4300	010-190	Purchased Repair/Maintenance Services
	4000	0000	2680	4320	010-190	Technology Related Repairs/Maintenance
	4000	0000	2680	5000	010-190	Other Purchased Services
	4000	0000	2680	6000	010-190	All Supplies
	4000	0000	2680	7000	010-190	Property (fixed asset)
	4000	0000	2680	7001	010-190	Property (supply asset)
	4000	0000	2680	7100	010-190	Land
	4000	0000	2680	7200	010-190	Buildings
	4000	0000	2680	7300	010-190	Equipment (fixed asset)
	4000	0000	2680	7301	010-190	Equipment (supply asset)
	4000	0000	2680	7340	010-190	Technology Related Hardware (fixed asset)
	4000	0000	2680	7341	010-190	Technology Related Hardware (supply asset)
	4000	0000	2680	7350	010-190	Technology Related Software (fixed asset)
	4000	0000	2680	7351	010-190	Technology Related Software (supply asset)
	4000	0000	2680	8000	010-190	Miscellaneous
	4000	0000	2680	8310	010-190	Principal
	4000	0000	2680	8320	010-190	Interest
	4000	0000	2680	9000	010-190	Other items

Secondary 9-12 Same coding string as above EXCEPT utilizing cost centers 300-380

#### Sample coding for Capital Renewal and Renovation

**Definition:**

*Those activities having to do with the replacement, in whole or substantial part, of a building component which renews its life expectancy. Activities which bring facilities up to current codes and standards would be categorized as capital renewal. In m*

	Fund	Program	Function	Object	Cost Center	Description
Elementary K-8	4000	0000	2690	1180	010-190	Regular salaries (for work done by current employees)
	4000	0000	2690	2080	010-190	Regular benefits, excluding retirement
	4000	0000	2690	2380	010-190	Regular retirement
	4000	0000	2690	3000	010-190	Purchased Professional/Technical Services
	4000	0000	2690	3400	010-190	Contracted services
	4000	0000	2690	4000	010-190	Purchased Property Services
	4000	0000	2690	4300	010-190	Purchased Repair/Maintenance Services
	4000	0000	2690	4320	010-190	Technology Related Repairs/Maintenance
	4000	0000	2690	5000	010-190	Other Purchased Services
	4000	0000	2690	6000	010-190	All Supplies
	4000	0000	2690	7000	010-190	Property (fixed asset)
	4000	0000	2690	7001	010-190	Property (supply asset)
	4000	0000	2690	7100	010-190	Land
	4000	0000	2690	7200	010-190	Buildings
	4000	0000	2690	7300	010-190	Equipment (fixed asset)
	4000	0000	2690	7301	010-190	Equipment (supply asset)
	4000	0000	2690	7340	010-190	Technology Related Hardware (fixed asset)
	4000	0000	2690	7341	010-190	Technology Related Hardware (supply asset)
	4000	0000	2690	7350	010-190	Technology Related Software (fixed asset)

4000	0000	2690	7351	010-190	Technology Related Software (supply asset)
4000	0000	2690	8000	010-190	Miscellaneous
4000	0000	2690	8310	010-190	Principal
4000	0000	2690	8320	010-190	Interest
4000	0000	2690	9000	010-190	Other items

**Secondary 9-12** Same coding string as above EXCEPT utilizing cost centers 300-380